## Listing and Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-8. (cancelled)

9. (new) A stereophonic expansion circuit comprising:

a first amplifier having an output, a first input for receiving a left and right audio sum signal, and a second input, wherein a first impedance couples the output to the second input of the first amplifier;

a second impedance having a first terminal coupled to the second input of the first amplifier and a second terminal to a first switch, wherein when the first switch is in a close position, the second impedance is coupled to ground, reducing a gain of the first amplifier according to a frequency response of the first and second impedances;

an input for receiving a left and right audio difference signal; and

a matrixing circuit for producing left and right audio signals from a signal at the output of the first amplifier and the received left and right audio difference signal.

10. (new) The circuit of claim 9, wherein when the first switch is in an open position, the first amplifier functions as a unity gain amplifier.

11. (new) The circuit of claim 9, further comprising a third impedance coupling the first input of the first amplifier to the first switch, wherein when the first switch is in a close position, the third impedance is coupled to ground, reducing a magnitude of the

left and right audio sum signal to the first amplifier according to a frequency response of the third impedance.

12. (new) The circuit of claim 9, further comprising a second switch coupling a first terminal of a fourth impedance and the output of the first amplifier when the second switch is in a close position, and a second terminal of the fourth impedance is coupled to the second input of the first amplifier.

13. (new) The circuit of claim 9, further comprising a second amplifier disposed between the matrixing circuit and the input for receiving the left and right audio difference signal, the second amplifier having first and second inputs and an output, wherein the left and right audio difference signal is coupled to the first input of the second amplifier and a fifth impedance couples the output of the second amplifier to the second input of the second amplifier.

14. (new) The circuit of claim 13, further comprising a sixth impedance having a first terminal coupled to the second input of the second amplifier and a second terminal to a third switch, wherein when the third switch is in a close position, the sixth impedance is coupled to ground, reducing a gain of the second amplifier according to a frequency response of the fifth and six impedances.

15. (new) The circuit of claim 14, wherein when the third switch is in an open position, the second amplifier functions as a unity gain amplifier.

16. (new) The circuit of claim 14, wherein when the frequency response of the first and second impedance is different from the frequency responses of the fifth and sixth impedances.

17. (new) The circuit of claim 14, further comprising a seventh impedance coupling the first input of the second amplifier to the third switch, wherein when the third

switch is in a close position, the seventh impedance is coupled to ground, reducing a magnitude of the left and right audio difference signal to the second amplifier according to a frequency response of the seventh impedance.

18. (new) The circuit of claim 14, further comprising a fourth switch couples a first terminal of a eighth impedance and the output of the second amplifier when the fourth switch is in a close position, and the second terminal of the eighth impedance is coupled to the second input of the second amplifier.